Sales Tax/Use Tax - Local Marketing District (Special District Taxes)

Does the Local Marketing District allow a service fee?

No. The Local Marketing District does not allow a service (vendor's) fee. Some of the state collected special district taxes administered by the state do allow a service fee of 3 1/3 percent. Some of these special district taxes include the Regional Transportation District (RTD), Local Improvement District (LID), and Mass Transit District.

However, Local Marketing Special Districts as well as <u>Rural Transportation Districts</u> do not allow a service fee. See <u>DRP 1002 "Colorado Sales and Use Tax Rates"</u> for a complete listing of service fees and amounts allowed.